1985

ANNUAL FINANCIAL REPORT

The Regional Municipality of York

Touche Ross & Co.
Chartered Accountants

AUDITORS' REPORT

To the Members of Council, Inhabitants
and Ratepayers of the Regional
Municipality of York:

We have examined the consolidated balance sheet of the Regional Municipality of York as at December 31, 1985 and the consolidated statement of operations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Regional Municipality of York as at December 31, 1985 and the results of its operations for the year then ended in accordance with accounting principles generally accepted for Ontario Municipalities applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

North York, Ontario,
April 2, 1986.

Chartered Accountants
Licence No. 1239

SHEPPARD CENTRE, SUITE 1200, 2 SHEPPARD AVENUE EAST, WILLOWDALE, ONTARIO M2N 5Y7
TELEPHONE (416) 229-2100 - TELEX 065-24310

THE REGIONAL MUNICIPALITY OF YORK

Consolidated Balance Sheet
as at December 31, 1985

	1985 $	1984 $
ASSETS		
Unrestricted		
Cash and Short Term Investments	4,858,915	577,583
Accounts Receivable	16,532,499	15,583,746
Other Current Assets	54,071	52,767
	21,445,485	16,214,096
Restricted		
Cash and Short Term Investments	14,172,263	9,743,902
Accounts Receivable	--	--
Long Term Receivables	126,599	114,101
Investments in Own Debentures	25,608	531,900
	14,324,470	10,389,903
Capital outlay financed by long term liabilities and to be recovered in future years (note 2)	13,470,317	12,303,542
	49,240,272	38,907,541
LIABILITIES		
Accounts Payable and Accrued Liabilities	13,608,262	11,046,544
Other Current Liabilities	1,843,386	1,844,732
	15,451,648	12,891,276
Net Long Term Liabilities (note 3)	13,470,317	12,303,542
FUND BALANCES AT THE END OF THE YEAR		
To offset taxation or user charges (note 4)	1,594,665	748,015
Unexpended capital financing (or capital operations not yet permanently financed)	(331,942)	(1,174,094)
Reserves (note 5)	4,731,114	3,748,899
Reserve funds (note 5)	14,324,470	10,389,903
	49,240,272	38,907,541

THE REGIONAL MUNICIPALITY OF YORK
Consolidated Statement of Operations
for the year ended December 31, 1985

Sources of Financing:	Budget 1985 $	Actual 1985 $	Actual 1984 $
Taxation and User Charges			
Requisitions on Local Municipalities			
General Purposes	27,587,811	27,587,811	23,055,647
Special Purposes	20,236,900	19,425,689	17,001,786
Supplementary Taxes	750,000	1,645,605	1,023,989
User Charges	3,329,400	3,609,754	3,189,329
Grants			
Government of Canada	39,300	726,175	3,300,000
Province of Ontario	27,860,589	34,001,521	31,337,551
Other			
Contributions from Developers	--	3,622,041	2,256,879
Investment Income	200,000	1,463,945	1,230,389
Sale of Land	200,000	--	--
Other	807,000	2,320,850	1,159,430
Contributions from local municipalities for capital purposes	--	1,853,558	2,470,254
Proceeds from the issue of long term liabilities	--	2,041,072	--
Municipal Fund Balances at the beginning of the year			
To be used to offset taxation or user charges	408,500	748,015	1,546,513
Unexpended capital financing (or capital operations not yet financed)	--	(1,174,094)	(1,192,903)
Total financing available during the year	81,419,500	97,871,942	86,378,864

Applied To:	Budget 1985 $	Actual 1985 $	Actual 1984 $
Current Operations			
General Government	3,159,400	2,840,232	2,771,928
Protection to Persons & Property	21,629,400	21,540,197	18,841,091
Transportation Services	11,627,800	7,803,032	7,223,420
Environmental Services	22,848,100	22,747,596	19,930,697
Health Services	5,081,100	4,996,922	4,697,638
Social & Family Services	14,600,500	14,100,356	12,562,578
Recreation / Cultural Services	50,950	50,950	46,450
Planning & Development	1,216,150	1,152,209	1,145,910
	80,213,400	75,231,494	67,219,712
Capital			
General Government	76,500	105,560	127,216
Protection to Persons & Property	1,712,500	1,292,936	369,600
Transportation Services	559,200	13,191,648	13,601,128
Environmental Services	91,200	1,734,435	1,554,170
Health Services	22,000	35,959	25,137
Social & Family Services	119,000	94,489	151,564
Planning & Development	14,900	5,916	26,708
	2,595,300	16,460,943	15,855,523
Net appropriations to reserves and reserve funds	(1,389,200)	4,916,782	3,729,708
Municipal Fund Balances at the end of the year			
To be used to offset taxation or user charges	--	1,594,665	748,015
Unexpended capital financing (or capital operations not yet financed)	--	(331,942)	(1,174,094)
Total applications during year	81,419,500	97,871,942	86,378,864

THE REGIONAL MUNICIPALITY OF YORK

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

(a) Basis of Consolidation

i) Consolidated Balance Sheet
This statement reflects the assets and liabilities of the revenue fund, reserves, reserve funds and the capital fund. This includes the activities of all committees of Council and the York Regional Board of Commissioners of Police. The Trust Fund is not included but is reported separately in the Trust Fund - Statement of Continuity and Balance Sheet. All inter-fund assets and liabilities are eliminated with the exception of loans or advances between the reserve funds and other funds of the municipality.

ii) Consolidated Statement of Operations
This statement reflects the consolidated sources of financing and expenditures of the revenue fund, reserves, reserve funds, the capital fund of the municipality, all committees of Council, and the local boards described in note 1(a) i). All inter-fund sources of financing and expenditures are eliminated with the exception of interest income and expense arising from loans and advances between the reserve funds and other funds of the municipality.

(b) Basis of Accounting

i) Sources of financing and expenditures are reported on the accrual basis of accounting with the exception of principal and interest charges on long term liabilities which are charged against operations in the periods in which they are paid. The principal and interest charges are not accrued for the period from the date of the latest installment payments to the end of the financial year. Had the accrual been made the muncipal fund balances at December 31, 1985 would have been decreased by $241,293 (1984 - $202,478).

ii) The accrual basis of accounting recognizes revenues as they become available and measurable, expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

iii) The historical cost and accumulated depreciation for fixed assets are not recorded for municipal purposes. Fixed assets acquired with current funds are reported as an expenditure on the Consolidated Statement of Operations in the year of acquisition. For those fixed assets financed or to be financed by the issue of long term indebtedness, the principal and interest on the long term indebtedness are reported on the Consolidated Statement of Operations as they are paid.

iv) "Capital outlay financed by long term liabilities and to be recovered in future years" is reported as an asset on the Consolidated Balance Sheet. This represents the aggregate of the outstanding principal portion of unmatured long term liabilities for regional expenditures.

v) Inventories of supplies are included in the Balance Sheet under Other Current Assets and are reported at cost.

vi) Long term liabilities payable in U.S. currency are recorded substantially at the rate of exchange in effect at the time the liabilities were incurred. Gains and losses on all foreign currency transactions are recorded as they occur based on exchange rates in effect at the time of the transactions.

2. Capital Outlay Financed by Long Term Liabilities and to be Recovered in Future Years

(a) By an agreement between Her Majesty The Queen in Right of Ontario as represented by the Ministry of the Environment and The Regional Municipality of York, the Crown has undertaken to pay to the Region all amounts of principal and interest becoming due upon outstanding debt in respect of Sewage and Waterworks contained in the York/Durham Sewage System and the South Central York Water System. The amount of this debt contained in capital outlay to be recovered in future years at December 31, 1985, is $1,723,882 (1984 - $1,919,224).

2. Capital Outlay Financed by Long Term Liabilities and to be Recovered in Future Years (Cont'd)

(b) Capital expenditure on the Consolidated Statement of Operations includes fixed assets and transfers to the capital fund in the amount of $6,235,251 (1984 - $4,918,927) which have been financed from general municipal revenues of the current year.

3. Net Long Term Liabilities

(a) The balance for net long term liabilities reported on the Consolidated Balance Sheet is made up of the following which have been approved by the Ontario Municipal Board.

	1985	1984
Total long term liabilities incurred by the municipality including those incurred on behalf of former school boards, the York Region Board of Education and other municipalities and outstanding at the end of the year amount to	67,872,479	54,602,925
In addition, the municipality has assumed responsibility for the payment of principal and interest charges on certain long term liabilities issued by other municipalities. At the end of the year, the principal amount of this liability is	842,522	972,276
Of the long term liabilities shown above, the responsibility for payment of principal and interest charges has been assumed by others for a principal amount of	(54,667,676)	(42,764,582)
The balance in the Ministry of the Environment Debt Retirement Fund which has been accumulated to the end of the year to retire the outstanding long term liabilities included above, amounts to	(577,008)	(507,077)
Net long term liabilities at the end of the year	$13,470,317	$12,303,542

(b) Included in the "Net Long Term Liabilities" on the Consolidated Balance Sheet is an amount payable in U.S. funds. Based on the rate of exchange at the year end, the liability would be increased by $2,040,093 (1984 - $1,814,710) of which $270,047 (1984 - $230,016) is the Region's share.

(c) Of the net long term liabilities reported in (a) of this note, $5,714,549 in principal payments are payable in total from 1986 to 1990, $6,902,863 from 1991 to 1995, $651,357 from 1996 onwards. An amount of $201,548 in the Ministry of the Environment Debt Retirement Fund will be extinguished through the accumulation of interest.

4. Municipal Fund Balances at the End of the Year

The balance on the "Consolidated Statement of Operations" of municipal equity of $1,262,723 (1984 - ($426,079)) at the end of the year is comprised of the following:

	1985	1984
For general reduction of taxation	1,117,800	126,508
For reduction of user charges	248,980	466,735
Environmental Inspections	227,885	154,772
	$1,594,665	$ 748,015
Capital operations not yet permanently financed: Proceeds from long term liabilities	(331,942)	(1,174,094)
	$1,262,723	($ 426,079)

4. Municipal Fund Balances at the End of the Year (Cont'd)

Approval of the Ontario Municipal Board has been obtained for the pending issues of long term liabilities and for those commitments to be financed from revenues beyond the term of Council.

5. Reserves and Reserve Funds

Transactions of the Reserves and Reserve Funds reported in the Consolidated Statement of Operations are comprised of the following:

Income from investments	$1,171,955
Contributions from subdividers	3,419,039
Contributions from others	1,420,568
Net transfers to Revenue Fund	(1,094,779)
	$4,916,783

The balance of reserves and reserve funds of $19,055,584 is made up of the following:

	1985	1984
Set aside for specific purposes by Council		
- Debenture repayment	81	70,082
- for new administration building	1,597,604	637,931
- for working capital	1,671,000	1,548,000
- for sick leave	1,402,404	1,251,759
- for vehicle replacement	--	38,827
- for police computer	--	202,300
- for equipment replacement	30,504	--
- seized funds - Police	29,521	--
Total Reserves	4,731,114	3,748,899
Set aside for specific purposes by legislation, regulation or agreement		
- Lot levies and subdivider contributions	12,993,920	9,642,418
- Ministry of the Environment funds for renewal - Sewer	14,984	13,505
- Water	111,615	100,596
- Keele Valley landfill site	891,000	320,433
- Interest - MOE Contingency - Water	85,334	85,334
- Interest - MOE Contingency - Sewage	227,617	227,617
Total Reserve Funds	14,324,470	10,389,903
	$19,055,584	$14,138,802

6. Charges for Net Long Term Liabilities

Total charges for the year for net long term liabilities which are included in the Consolidated Statement of Operations, are as follows:

	1985	1984
Principal payments including contributions to the Ministry of the Environment Debt Retirement Fund	846,221	856,584
Interest	1,249,238	1,257,042
	$2,095,459	$2,113,626

7. Contractual Obligations and Commitments

i) Liability for Vested Sick Leave Benefits

Under the sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the municipality's employment.

The liability for these accumulated days to the extent that they have vested and could be taken in cash by an employee on termination amounted to $5,997,876 (1984 - $5,297,504) at the end of the year. A reserve of $1,402,404 has been established to provide for a portion of this liability and is reported on the "Consolidated Balance Sheet" under "Reserves".

ii) Supplementary Pension Agreements

Under the terms of agreements with OMERS for the provision of Supplementary Pension Benefits for certain employees, the Region and its local board as described in Note 1(a) are required to make annual payments of $207,976 until 1992 and $47,901 in 1993, 1994 and 1995. The unfunded liability as of December 31, 1985 amounted to approximately $1,154,979 (1984 - $1,283,140). The amount charged to operations in 1985 was $207,976.

iii) Water and Sewage Agreements

Under the terms of agreements with the Ministry of the Environment, the Region is required to purchase water and sewage at rates negotiated every 2 years for water and every 5 years for sewage. Payments to the Ministry in respect of such agreements amounted to $18,259,195 (1984 - $15,872,497). Payments under these agreements are financed by area municipalities based on water consumption and sewage treatment flows.

iv) Expropriated Property Settlements

The Region has a number of expropriated property settlements outstanding at December 31, 1985. Due to the difficulties involved in arriving at an agreed valuation for these proprties, no liability has been recognized in the accounts of the Region at the end of the year.

8. Contingent Liabilities

The municipality is contingently liable for long term liabilities with respect to tile drainage and shoreline property assistance loans, and to those for which the responsibility for the payment of principal and interest has been assumed by other municipalities, school boards and unconsolidated local boards, municipal enterprises and utilities. The total amount outstanding as at December 31, 1985 is $54,667,676 (1984 - $42,764,582) and is not recorded on the "Consolidated Balance Sheet".

Touche Ross & Co.
Chartered Accountants

AUDITORS' REPORT

To the Members of Council, Inhabitants
and Ratepayers of the Regional
Municipality of York:

We have examined the balance sheet of the York Manor Home for the Aged-Residents' Trust Funds as at December 31, 1985 and the statement of continuity of the trust fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the York Manor Home for the Aged-Residents' Trust Fund as at December 31, 1985 and the continuity of the trust funds for the year then ended in accordance with the accounting principle as described in the note to the financial statements applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

North York, Ontario,
April 2, 1986.

Chartered Accountants
Licence No. 1239

SHEPPARD CENTRE, SUITE 1200, 2 SHEPPARD AVENUE EAST, WILLOWDALE, ONTARIO M2N 5Y7
TELEPHONE (416) 229-2100 - TELEX 065-24310

THE REGIONAL MUNICIPALITY OF YORK

TRUST FUNDS - York Manor Home for the Aged - Residents' Trust

STATEMENT OF CONTINUITY
for the year ended December 31, 1985

Balance at the beginning of the year	$612,972
Capital Receipts on behalf of Residents	442,349
Interest	66,804
	509,153
Expenditures on behalf of Residents	437,464
Balance at the end of the year	$684,661

BALANCE SHEET
as at December 31, 1985

ASSETS

Cash and term deposits	684,661
	$684,661

LIABILITIES

Accounts payable and accrued liabilities	--
Other	--
	--
Balance - Capital	684,661
	$684,661

The Trust Fund is recorded using the Cash Basis of Accounting.

Touche Ross & Co.
Chartered Accountants

ACCOUNTANTS' COMMENTS

The Ministry of Municipal Affairs

Our examination of the financial statements of the Regional Municipality of York for the year ended December 31, 1985 was made for the purpose of forming an opinion on the financial statements referred to in our auditor's report to the Members of Council, Inhabitants and Ratepayers dated April 2, 1986.

At your request, we have performed the following procedures in connection with schedules 1 to 8, 10 and 11 of the Financial Information Return of the Regional Municipality of York for the year ended December 31, 1985.

1. we have compared the amounts disclosed on these schedules to the books and records of the Regional Municipality of York and found them to be in agreement;

2. we have added and cross-added all schedules; and

3. we have cross-referenced the information on the schedules where applicable.

The above noted schedules have not been subjected to the auditing procedures applied in the examination of the financial statements and accordingly we do not express an opinion on the fair presentation of this information.

Touche Ross & Co.

North York, Ontario,
April 2, 1986.

Chartered Accountants
Licence No. 1239

SHEPPARD CENTRE, SUITE 1200, 2 SHEPPARD AVENUE EAST, WILLOWDALE, ONTARIO M2N 5Y7
TELEPHONE (416) 229-2100 - TELEX 065-24310

1985 FINANCIAL INFORMATION RETURN

MUNICIPALITY: REGIONAL MUNICIPALITY of YORK

in the Region, County or District of: YORK

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the determination of grants under the Ontario Unconditional Grants Act, and to the information required by the Province under the Municipal Affairs Act, the following schedules are attached:

		Attached
1	Analysis of Revenue Fund Revenues	X
2LT	Analysis of Taxation	
2UT	Analysis of Upper Tier Requisitions and Direct Charges	X
2MA	Analysis of Taxation in Merged Areas	
3	Analysis of Current Revenue for Specific Functions	X
4	Analysis of Revenue Fund Expenditures	X
5	Analysis of Capital Operations	X
6	Analysis of Capital Grants and Own Expenditures	X
7	Analysis of Net Long Term Liabilities By Function	X
8	Analysis of Long Term Liabilities and Commitments	X
9LT	Continuity of Upper Tier and School Board Levies	
10	Continuity of Reserves and Reserve Funds	X
11	Analysis of Consolidated Year End Balances	X
12	Statistical Data	X
13	Grant Information	
14	Grant Information	X

The schedules have been drawn up in accordance with the instructions provided by the Ministry of Municipal Affairs. They represent the consolidated financial activities of the municipality, all local boards, including joint boards where applicable and any other local corporate entities set up by the municipality to provide services to ratepayers. The consolidated local boards and entities are:

. York Region Board of Commissioners of Police
. York Region Land Division Committee

Trust funds administered by the municipality and its local boards, harbour commissions, humane societies, municipal non-profit housing corporations, provincial-municipal housing authorities, sinking funds, retirement or pension plan funds, school boards, conservation authorities, children's aid societies, district health councils, municipal hospitals and gas, telephone and hydro utilities are not consolidated.

The schedules have been prepared by THE REGIONAL MUNICIPALITY OF YORK
(Auditor's firm or name of Municipality)

Questions regarding the information contained in them should be addressed to KEN HILL

at 416-362-2464
(Area code and telephone)

Date April 16 1986 J. Heyrick
Municipal Treasurer

ANALYSIS OF REVENUE FUND REVENUES

for the year ended December 31, 1985

Municipality

THE REGIONAL MUNICIPALITY OF YORK

1
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		total revenue	upper tier purposes	school board purposes	own purposes
		Note: Upper tiers use column 4 only			
		1 $	2 $	3 $	4 $
Taxation					
Taxation from schedule 21 T (or requisitions from schedule 2UT)	1				48,659,105
Direct water billings on ratepayers — own municipality	2				
— other municipalities	3				
Sewer surcharge on direct water billings — own municipality	4				
— other municipalities	5				
Subtotal	6				48,659,105
Payments in lieu of taxes					
Canada	7				
Canada enterprises	8				
Ontario					
The Municipal Tax Assistance Act	9				
The Municipal Act, section 160	10				
Other	11				
Ontario enterprises					
Ontario Housing Corporation	12				
Ontario Hydro	13				
Liquor Control Board of Ontario	14				
Other	15				
Municipal enterprises	16				
Other municipalities and enterprises	17				
Subtotal	18				
Ontario unconditional grants					
Per household general	19				2,966,760
Per household police	20				4,944,600
Per household density	21				
Transitional and special assistance	22				
Resource equalization	23				99,404
General support	24				2,496,095
Northern special support	25				
Apportionment guarantee	26				
Revenue guarantee	27				191,082
Subtotal	28				10,697,941
Revenues for specific functions					
Ontario specific grants	29				17,028,175
Canada specific grants	30				31,368
Other municipalities—grants and fees	31				807,386
Fees, service charges and donations	32				3,609,754
Subtotal	33				21,476,683
Other revenue					
Trailer revenue and licences	34				
Licences and permits	35				
Fines	37				24,279
Penalties and interest on taxes	38				
Investment income—from own funds	39				291,990
—other	40				
Lot levies and subdivider contributions	41				
Sale of publications, equipment, etc.	42				
Contributions from capital fund	43				
Contributions from reserves and reserve funds	44				1,204,977
Contributions from non consolidated entities	45				
. Miscellaneous	46				68,617
.	47				
.	48				
Sale of land	49				
Subtotal	50				1,589,863
Total revenue	51				82,423,592

ANALYSIS OF UPPER TIER REQUISITIONS AND DIRECT CHARGES

Municipality: THE REGIONAL MUNICIPALITY OF YORK

2UT

for the year ended December 31, 1985

Municipalities which support the upper tier	For computer use only					Share of general support grant	REQUISITIONS ON SUPPORTING MUNICIPALITIES: Requisition for general purposes *	Requisitions for specific purposes (specify): Waterworks System	Sewer System	Conservation Authority		Share of supplementary taxes	Total requisitions	DIRECT BILLINGS ON RATEPAYERS: water service charges: residences	water service charges: all other properties	sewer service charges: residences	sewer service charges: all other properties	
						2	3	4	5	6	17	7	8	9	10	11	12	
Cities and towns																		
Town of Aurora					1	125,351	1,235,106	261,299	746,394			148,644	2,391,443					1
Town of East Gwillimbury					2	59,457	787,356	75,610	137,778			8,152	1,008,896					2
Town of Markham					3	917,756	9,910,921	4,374,362	3,172,138			496,172	17,953,593					3
Town of Newmarket					4	189,995	1,928,664	451,472	1,100,609			41,197	3,521,942					4
Town of Richmond Hill					5	340,211	3,365,437	1,705,174	2,081,614			200,901	7,353,126					5
Town of Vaughan					6	600,049	6,686,734	2,655,541	1,745,146			670,554	11,757,975					6
Town of Whit.-Stouffville					7	82,532	1,077,856	77,890	326,868			30,772	1,513,386					7
					8													8
					9													9
					10													10
Villages																		
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			5		21													21
Townships																		
Township of Georgina			6		22	86,409	1,185,172	207,465	138,629	17,507		14,785	1,563,558					22
Township of King			6		23	94,335	1,410,565	150,193	--			34,428	1,595,186					23
			6		24													24
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			6		44													44
			6		45													45
			6		46													46
Total					47	2,496,095	27,587,811	9,959,006	9,449,176	17,507		1,645,605	48,659,105					47
					47	For computer use only		13	14	15	16							

* This column should reflect the apportionment of the requisition for general purposes after netting all unconditional grants paid directly to upper tiers.

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 1985

Municipality: THE REGIONAL MUNICIPALITY OF YORK

		Ontario specific grants	Canada grants	other municipalities grants, fees, and service charges	fees, service charges and donations
		1 $	2 $	3 $	4 $
General government	1				22,773
Protection to persons and property					
Fire	2				
Police	3				120,701
Conservation authority	4				
Protective inspection and control	5				1,056,865
.	6				
Subtotal	7				1,177,566
Transportation services					
Roadways	8	1,283,765		739,978	76,608
Winter control	9	1,350,961			
Transit	10				
Parking	11				
Street lighting	12				
Air transportation	13				
.	14				
Subtotal	15	2,634,726		739,978	76,608
Environmental services					
Sanitary sewer system	16	1,608,752			
Storm sewer system	17	838,476			
Waterworks system	18				
Garbage collection	19				
Garbage disposal	20				
Pollution control	21				
.	22				
Subtotal	23	2,447,228			
Health services					
Public health services	24	2,751,176	708		102,883
Public health inspections and control	25	156,261			123,600
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
.	29				
Subtotal	30	2,907,437	708		226,483
Social and family services					
General assistance	31	4,672,415	19,950		95,414
Assistance to aged persons	32	1,966,120			1,622,801
Assistance to children	33				61,600
Day nurseries	34	2,400,249			228,757
.	35				
Subtotal	36	9,038,784	19,950		2,008,572
Recreation and cultural services					
Parks and recreation	37				
Libraries	38				
Other cultural	39				
Subtotal	40				
Planning and development					
Planning and zoning	41		10,710	67,408	97,752
Commercial and industrial	42				
Residential development	43				
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
.	46				
Subtotal	47		10,710	67,408	97,752
Electricity	48				
Gas	49				
Telephone	50				
Total	51	17,028,175	31,368	807,386	3,609,754

Municipality

THE REGIONAL MUNICIPALITY OF YORK

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ANALYSIS OF REVENUE FUND EXPENDITURES

for the year ended December 31, 1985

		salaries, wages and employee benefits	net long term debt charges	materials, services, rents and financial expenses	transfers to own funds	other transfers	inter-functional transfers	total expenditure
		1 $	2 $	3 $	4 $	5 $	6 $	7 $
General government	1	1,836,643		1,003,589	227,990			3,068,222
Protection to persons and property	2							13,291
Fire	3	3,014		10,277				21,411,960
Police	4	17,749,938	188,299	2,184,688	1,289,035			906,468
Conservation authority	5			906,468				501,414
Protective inspection and control	6	408,063		89,450	3,901			
Subtotal	7	18,161,015	188,299	3,190,883	1,292,936			22,833,133
Transportation services	8							9,716,352
Roadways	9	3,012,835		2,054,811	4,648,706			2,701,922
Winter control	10	729,639		1,972,283				
Transit	11							
Parking	12							
Street lighting	13							
Air transportation	14							12,418,274
Subtotal	15	3,742,474		4,027,094	4,648,706			
Environmental services	16							11,314,414
Sanitary sewer system	17	849,615	476,491	9,948,776	39,532			75,054
Storm sewer system	18		54,146	20,908				11,446,382
Waterworks system	19	662,428	234,863	10,500,369	48,722			
Garbage collection	20							
Garbage disposal	21							
Pollution control	22							22,835,850
Subtotal	23	1,512,043	765,500	20,470,053	88,254			
Health services	24	2,681,543	38,400	537,142	33,447			3,290,532
Public health services	25	561,963	1,600	110,228	2,511			676,302
Public health inspections and control	26		1,047,628	18,419				1,066,047
Hospitals	27							
Ambulance services	28							
Cemeteries	29							
Subtotal	30	3,243,506	1,087,628	665,789	35,958			5,032,881
Social and family services	31	786,566		406,576	17,257	5,078,440		6,288,839
General assistance	32	3,386,288		571,398	56,710			4,014,396
Assistance to aged persons	33		54,032	596,500	7,568			758,100
Assistance to children	34	1,756,121		1,364,434	20,523			3,141,078
Day nurseries	35							
Subtotal	36	5,928,975	54,032	3,038,908	102,058	5,078,440		14,202,413
Recreation and cultural services	37					50,950		50,950
Parks and recreation	38							
Libraries	39							
Other cultural	40					50,950		50,950
Subtotal								
Planning and development	41	1,007,541		91,289	5,916			1,104,746
Planning and zoning	42							
Commercial and industrial	43							
Residential development	44			53,379				53,379
Agriculture and reforestation	45							
Tile drainage/shoreline assistance	46							
Subtotal	47	1,007,541		144,668	5,916			1,158,175
Electricity	48							
Gas	49							
Telephone	50							
Total	51	35,432,197	2,095,459	32,540,984	6,401,818	5,129,390		81,599,848

		$
Total of column 2 includes:		
Payments to Ontario in respect of Downtown Revitalization Program loans	81	
Accrued interest (enter an amount only if the change to the accrual basis was made in this reporting year)	82	
Interest portion of transit debt charges included on line 10	83	
Total of column 3 includes:		
Ministry of the Environment		
Provincial projects service charges —water	52	663
—sewer	53	
Provincial projects frontage and connection charges—water	57	
—sewer	58	
Joint projects operating charges —water	54	
—sewer	55	
O.P.P. policing contracts	56	
Short term interest costs	60	225,000
Total of column 5 includes:		
Grants to charitable and non-profit organizations	62	50,950
Grants to universities and colleges	63	
Contributions to UNCONSOLIDATED joint local boards		
Health unit	64	
District welfare board	65	
Home for the aged	66	
Recreation board(s)	67	
Fire area board	68	
Suburban roads commission	69	
	70	
	71	
Line 1 of column 7 includes:		
Members of council	72	402,840
Line 51 of column 7 includes:		
Payments in respect of long term commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board. Exclude debt charges reported in column 2.	73	35,246

ANALYSIS OF CAPITAL OPERATIONS

for the year ended December 31, 1985

Municipality

THE REGIONAL MUNICIPALITY OF YORK

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		1 $
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,174,094
Sources of financing		
Contributions from own funds		
Revenue fund	2	6,235,251
Reserves and reserve funds	3	
Subtotal	4	6,235,251
Long term liabilities incurred		
Central Mortgage and Housing Corporation	5	
Ontario Municipal Improvement Corporation	7	
Commercial Area Improvement Program	9	
Other Ontario housing programs	10	
Ministry of the Environment	11	
Tile drainage and shoreline property assistance programs	12	14,200
The Public		
Serial debentures	13	17,213,401
Sinking fund debentures	14	
.	15	
.	16	
.	17	
Subtotal*	18	17,227,601
Grants and loan forgiveness		
Ontario	20	6,275,405
Canada	21	694,807
Other municipalities	22	1,853,558
Subtotal	23	8,823,770
Other financing		
Prepaid special charges	24	
Proceeds from sale of fixed assets	25	
Investment income		
From own funds	26	
Other	27	
Donations	28	
Lot levies and subdivider contributions	29	
. Proceeds from Private	30	203,002
.	31	
Subtotal	32	203,002
Total sources of financing	33	32,489,624
Applications		
Own expenditures		
Short term interest costs	34	
Other	35	16,460,943
Subtotal	36	16,460,943
Transfers of proceeds from long term liabilities to:		
Other municipalities	37	13,212,914
Unconsolidated local boards	38	1,973,615
Individuals	39	
Subtotal	40	15,186,529
Transfers to reserves, reserve funds and the revenue fund	41	
Total applications	42	31,647,472
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	43	331,942
Amount reported in line 43 analysed as follows:		
Unapplied capital receipts	44	( )
To be recovered from:		
—taxation or user charges within term of council	45	
—proceeds from long term liabilities	46	
—transfers from reserves and reserve funds	47	
—other (specify) Other Municipalities	48	331,942
Total unfinanced capital outlay (unexpended capital financing)	49	331,942
*amount in line 18 raised on behalf of other municipalities	19	13,212,914

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

for the year ended December 31, 1985

Municipality

THE REGIONAL MUNICIPALITY OF YORK

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario grants	Canada grants	Other municipalities	
		1 $	2 $	3 $	4 $
General government	1				105,560
Protection to persons and property					
Fire	2				
Police	3				1,292,936
Conservation authority	4				
Protective inspection and control	5				
	6				
Subtotal	7				1,292,936
Transportation services					
Roadways	8	5,956,147	694,807	1,239,945	13,191,648
Winter control	9				
Transit	10				
Parking	11				
Street lighting	12				
Air transportation	13				
	14				
Subtotal	15	5,956,147	694,807	1,239,945	13,191,648
Environmental services					
Sanitary sewer system	16			(9,649)	39,532
Storm sewer system	17				
Waterworks system	18	319,258		623,262	1,694,903
Garbage collection	19				
Garbage disposal	20				
Pollution control	21				
	22				
Subtotal	23	319,258		613,613	1,734,435
Health services					
Public health services	24				35,959
Public health inspections and control	25				
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
	29				
Subtotal	30				35,959
Social and family services					
General assistance	31				17,257
Assistance to aged persons	32				56,710
Assistance to children	33				
Day nurseries	34				20,522
	35				
Subtotal	36				94,489
Recreation and cultural services					
Parks and recreation	37				
Libraries	38				
Other cultural	39				
Subtotal	40				
Planning and development					
Planning and zoning	41				5,916
Commercial and industrial	42				
Residential development	43				
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
	46				
Subtotal	47				5,916
Electricity	48				
Gas	49				
Telephone	50				
Total	51	6,275,405	694,807	1,853,558	16,460,943

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

as at December 31, 1985

Municipality

THE REGIONAL MUNICIPALITY OF YORK

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11

			1 $
General government		1	
Protection to persons and property			
Fire		2	
Police		3	1,269,248
Conservation authority		4	
Protective inspection and control		5	
.		6	
	Subtotal	7	1,269,248
Transportation services			
Roadways		8	
Winter control		9	
Transit		10	
Parking		11	
Street lighting		12	
Air transportation		13	
.		14	
	Subtotal	15	
Environmental services			
Sanitary sewer system		16	2,614,086
Storm sewer system		17	339,000
Waterworks system		18	2,735,983
Garbage collection		19	
Garbage disposal		20	
Pollution control		21	
.		22	
	Subtotal	23	5,689,069
Health services			
Public health services		24	233,000
Public health inspections and control		25	
Hospitals		26	6,009,000
Ambulance services		27	
Cemeteries		28	
.		29	
	Subtotal	30	6,242,000
Social and family services			
General assistance		31	
Assistance to aged persons		32	
Assistance to children		33	270,000
Day nurseries		34	
.		35	
	Subtotal	36	270,000
Recreation and cultural services			
Parks and recreation		37	
Libraries		38	
Other cultural		39	
	Subtotal	40	
Planning and development			
Planning and zoning		41	
Commercial and industrial		42	
Residential development		43	
Agriculture and reforestation		44	
Tile drainage/shoreline assistance		45	
.		46	
	Subtotal	47	
Electricity		48	
Gas		49	
Telephone		50	
	Total	51	13,470,317

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

for the year ended December 31, 1985

			1 $
1. Calculation of debt burden of the municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
: To Ontario and agencies		1	5,563,919
: To Canada and agencies		2	1,909,647
: To other		3	60,398,913
	Subtotal	4	67,872,479
Plus: All debt assumed by the municipality from others		5	842,522
Less: All debt assumed by others			
: Ontario		6	
: Schoolboards		7	5,317,000
: Other municipalities		8	49,350,676
	Subtotal	9	54,667,676
Less: Ministry of the Environment debt retirement funds			
—sewer		10	43,530
—water		11	533,478
Own sinking funds (actual balances)			
—general municipal		12	
—enterprises and other		13	
	Subtotal	14	577,008
	Total	15	13,470,317
Sinking fund debentures		16	
Installment (serial) debentures		17	13,099,628
Long term bank loans		18	
Lease purchase agreements		19	
Mortgages		20	
Ministry of the Environment		22	370,689
.		23	
.		24	
			$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars — included in line 15 above		25	5,122,000
—par value of this amount in XXXXXXXXX Cdn. Dollars (1.3983)		26	7,162,093
Other —Canadian dollar equivalent included in line 15 above		27	
—par value of this amount in _____		28	
3. Interest earned on sinking funds and debt retirement funds during the year			$
Own funds		29	
Ministry of the Environment — sewer		30	4,328
— water		31	52,676
			$
4. Actuarial balance of own sinking funds at year end		32	
5. Long term commitments and contingencies at year end			$
Total liability for accumulated sick pay credits		33	5,997,876
Total liability under OMERS plans			
—initial unfunded (payable over 10 years) (number of employees)		34	1,154,979
—actuarial deficiency (payable over ___ years)		35	
Total liability for own pension funds			
—initial unfunded (payable over ___ years) (number of employees)		36	
—actuarial deficiency (payable over ___ years)		37	
Outstanding loans guaranteed (payable over ___ years)		38	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board			
—hospital support		39	
—university support		40	
—leases and other agreements		41	349,751
Other (specify) .		42	
.		43	
.		44	
	Total	45	7,502,606

Municipality

THE REGIONAL MUNICIPALITY OF YORK

6. Ministry of the Environment Provincial Projects

		accumulated surplus (deficit)	total outstanding capital obligation	debt charges
		1 $	2 $	3 $
Water projects —for this municipality only	46			
—share of integrated project(s)	47			
Sewer projects —for this municipality only	48			
—share of integrated project(s)	49			

7. 1985 Debt Charges

		principal	interest
		1 $	2 $
Recovered from the consolidated revenue fund			
—general tax rates	50	782,195	1,078,401
—special area rates and special charges	51		
—benefitting landowners	52		
—user rates (consolidated entities)	53	64,026	170,837
Recovered from reserve funds	54		
Recovered from unconsolidated entities			
—hydro	55		
—gas and telephone	57		
—	56		
—	58		
—	59		
Total	78	846,221	1,249,238

8. Future principal and interest payments on existing net debt

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 $	2 $	3 $	4 $	5 $	6 $
1986	60	1,032,368	1,322,852				
1987	61	1,072,281	1,228,400				
1988	62	1,174,110	1,128,120				
1989	63	1,178,530	1,017,947				
1990	64	1,257,260	904,183				
1991-1995	65	6,902,863	2,456,282				
1996 onwards	79	651,357	243,628				
Interest to be earned on sinking funds*	69	201,548					
Downtown revitalization program	70						
Total	71	13,470,317	8,301,412				

*includes interest to be earned on Ministry of the Environment debt retirement funds

9. Future principal payments on expected new debt

		1 $
1986	72	
1987	73	
1988	74	
1989	75	
1990	76	
Total	77	

10. Other notes (attach supporting schedule as required)

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 1985

Municipality: THE REGIONAL MUNICIPALITY OF YORK

10 15

		$
Balance at beginning of year	1	14,138,802
Revenues		
Contributions from revenue fund	2	166,567
Contributions from capital fund	3	
Lot levies and subdivider contributions	60	3,419,040
Recreational land (the Planning Act)	61	
Investment income—from own funds	5	1,159,457
—other	6	12,498
Contributions from other governments	9	1,420,567
Seized Funds	10	29,521
Sale - Surplus Equipment	11	30,504
	12	
Total revenue	13	6,238,154
Expenditures		
Transferred to capital fund	14	
Transferred to revenue fund	15	1,204,977
Charges for long term liabilities—principal and interest	16	
Transfer of Ontario Home Renewal Plan to trust fund	62	
	63	
Transfer to Children's Aid Building Fund	20	77,568
Payment of Insurance Premiums	21	38,827
Total expenditure	22	1,321,372
Balance at end of year for:		
Reserves	23	4,731,114
Reserve Funds	24	14,324,470
Total	25	19,055,584
analysed as follows:		
Working funds	26	1,671,000
Contingencies	27	
Ministry of the Environment fund for renewals, etc.		
—sewer	28	242,601
—water	29	196,949
Replacement of equipment	30	
Sick leave	31	1,402,404
Insurance	32	
Workmen's compensation	33	
Capital expenditure—general administration	34	1,597,604
—roads	35	
—sanitary and storm sewers	36	
—parks and recreation	64	
—library	65	
—other cultural	66	
—water	38	
—transit	39	
—housing	40	
—industrial development	41	
—other and unspecified	42	60,025
Lot levies and subdivider contributions	44	12,993,920
Recreational land (the Planning Act)	46	
Parking revenues	45	
Debenture repayment	47	81
Exchange rate stabilization	48	
Waterworks current purposes	49	
Transit current purposes	50	
Library current purposes	51	
	52	891,000
	53	
	54	
	55	
	56	
	57	
Total	58	19,055,584

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

as at December 31, 1985

Municipality: THE REGIONAL MUNICIPALITY OF YORK

		1 $	2 $
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	19,031,177	
Accounts receivable			
Canada	2	212,889	
Ontario	3	7,033,070	
Region or county	4	8,389,175	
Other municipalities	5		
School boards	6		portion of taxes receivable for business taxes
Waterworks	7		
Other (including unorganized areas)	8	897,366	
Taxes receivable			
Current year's levies	9		
Previous year's levies	10		
Prior years' levies	11		
Penalties and interest	12		
Less allowance for uncollectables	13	( )	( )
Investments (market value $			
Canada	14		
Provincial	15		
Municipal	16		
Other	17	25,608	portion of line 20 for tax sale/tax registration
Other current assets	18	54,071	
Capital outlay to be recovered in future years	19	13,470,317	
Other long term assets	20	126,599	
Total	21	49,240,272	
LIABILITIES			portion of loans not from chartered banks
Current liabilities			
Temporary loans—current purposes	22		
—capital—Ontario	23		
—Canada	24		
—Other	25		
Accounts payable and accrued liabilities			
Canada	26	1,483	
Ontario	27	3,979,849	
Region or county	28		
Other municipalities	29	2,614,726	
School boards	30		
Trade accounts payable	31	4,527,917	
Other	32	2,484,287	
Other current liabilities	33	1,843,386	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
—general tax rates	34	10,734,334	
—special area rates and special charges	35		
—benefitting landowners	36		
—user rates (consolidated entities)	37	2,735,983	
Recoverable from Reserve Funds	38		
Recoverable from unconsolidated entities	39		
Less: Own holdings	40	( )	
Reserves and reserve funds	41	19,055,584	
Accumulated net revenue (deficit)			
General revenue	42	1,117,800	
Special charges and special areas (specify)			
.	43	227,885	
.	44	36,086	
.	45	30,204	
.	46		
Consolidated local boards (specify)			
Transit operations	47		
Water operations	48	182,690	
Libraries	49		
Cemeteries	50		
Recreation, community centres and arenas	51		
.	52		
.	53		
.	54		
.	55		
Region or county	56		
School boards	57		
Unexpended capital financing/(unfinanced capital outlay)	58	(331,942)	
Total	59	49,240,272	

STATISTICAL DATA

for the year ended December 31, 1985

1. Number of continuous full time employees as at December 31		1
Administration	1	29
Non-line Departmental Support Staff	2	26
Fire	3	1
Police	4	469
Transit	5	
Public Works	6	184
Health Services	7	125
Homes for the Aged	8	140
Other Social Services	9	138
Parks and Recreation	10	
Libraries	11	
Planning	12	29
Total	13	1,141

2. Total expenditures during the year on:		Continuous full time employees December 31	Other
		1 $	2 $
Wages and salaries	14	29,415,266	2,842,166
Employee benefits	15	2,895,066	279,697

3. Reductions of tax roll during the year (lower tier municipalities only)		1 $
Cash collections: Current year's tax	16	
Previous years' tax	17	
Penalties and interest	18	
Subtotal	19	
Discounts allowed	20	
Tax adjustments under section 362 and 363 of the Municipal Act —amounts added to the roll	22	( )
—amounts written off	23	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act —recoverable from upper tier and school boards	24	
—recoverable from general municipal revenues	25	
Transfers to tax sale and tax registration accounts	26	
The Municipal Elderly Residents' Assistance Act—reductions	27	
—refunds	28	
Other (specify)	80	
Total reductions	29	
Amounts added to the tax roll for collection purposes only	30	
Business taxes written off under subsection 495 (1) of the Municipal Act	81	

4. Tax due dates for 1985 (lower tier municipalities only)		1
Interim billings: Number of installments	31	
Due date of first installment (MMDDYY)	32	
Due date of last installment (MMDDYY)	33	
Final billings: Number of installments	34	
Due date of first installment (MMDDYY)	35	
Due date of last installment (MMDDYY)	36	
Supplementary taxes levied with 1986 due date	37	$

5. Projected capital expenditures and long term financing requirements as at December 31		gross expenditure	long term financing requirements: approved by the O.M.B.	submitted but not yet approved by the O.M.B.	forecast not yet submitted to the O.M.B.
		1 $	2 $	3 $	4 $
Estimated to take place					
In 1986	58				
In 1987	59				
In 1988	60				
In 1989	61				
In 1990	62				
Total	63				

		balance in fund	loans outstanding
6. Ontario Home Renewal Plan trust fund at year end	82	1 $	2 $

Municipality

THE REGIONAL MUNICIPALITY OF YORK

7. Analysis of direct water and sewer billings as at December 31

water

		number of residential units	1985 billings: residential units	1985 billings: all other properties	for computer use only
		1	2 $	3 $	4
In this municipality	39				
In other municipalities (specify municipality)					
.	40				
.	41				
.	42				
.	43				
.	64				

sewer

		number of residential units	1985 billings: residential units	1985 billings: all other properties
		1	2 $	3 $
In this municipality	44			
In other municipalities (specify municipality)				
.	45			
.	46			
.	47			
.	48			
.	65			

		water	sewer
		1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66		

8. Selected investments of own sinking funds as at December 31

		own municipality	other municipalities, school boards	Province	Federal
		1 $	2 $	3 $	4 $
Own sinking funds	83				

9. Borrowing from own reserve funds

		1 $
Loans or advances due to reserve funds as at December 31	84	

10. Joint boards consolidated by this municipality

		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1 $	2 $	3 %	4
name of joint boards					
.	53				
.	54				
.	55				
.	56				
.	57				

11. Applications to the Ontario Municipal Board

		tile drainage, shoreline assistance, downtown revitalization, electricity, gas, telephone	other	total
		1 $	2 $	3 $
Approved but not financed as at Dec. 31, 1984	67			
Approved in 1985	68			
Financed in 1985	69			
No long term financing necessary	70			
Balance approved but not financed as at Dec. 31, 1985	71			
Applications submitted but not approved as at December 31, 1985	72			

12. Forecast of total revenue fund expenditures

	1986	1987	1988	1989	1990
	1 $	2 $	3 $	4 $	5 $
73	85,600,000	89,900,000	94,400,000	99,100,000	104,000,000

Touche Ross & Co.
Chartered Accountants

AUDITORS' REPORT

To the Ministry of Municipal Affairs

We have examined the grant information schedule 14 of the Financial Information Return of the Regional Municipality of York for the year ended December 31, 1985. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, this schedule presents fairly the grant information shown therein in accordance with instructions issued by the Ministry of Municipal Affairs for the year 1985.

Touche Ross & Co.

North York, Ontario,
April 2, 1986.

Chartered Accountants
Licence No. 1239

SHEPPARD CENTRE, SUITE 1200, 2 SHEPPARD AVENUE EAST, WILLOWDALE, ONTARIO M2N 5Y7
TELEPHONE (416) 229-2100 - TELEX 065-24310

GRANT INFORMATION

for the year ended December 31, 1985

Municipality

THE REGIONAL MUNICIPALITY OF YORK

14
19

ANALYSIS OF UPPER TIER REQUISITIONS AND DIRECT CHARGES

2UT

Municipalities which support the upper tier	For computer use only		share of general support grant	DIRECT BILLINGS ON RATEPAYERS: water service charges	DIRECT BILLINGS ON RATEPAYERS: sewer service charges	prepaid special charges
			2 $	9 $	11 $	13 $
Cities and towns						
Town of Aurora		1	125,351			
Town of East Gwillimbury		2	59,457			
Town of Markham		3	917,756			
Town of Newmarket		4	189,995			
Town of Richmond Hill		5	340,211			
Town of Vaughan		6	600,049			
Town of Whit.-Stouffville		7	82,532			
		8				
		9				
		10				
Villages						
	5	11				
	5	12				
	5	13				
	5	14				
	5	15				
	5	16				
	5	17				
	5	18				
	5	19				
	5	20				
	5	21				
Townships						
Township of Georgina	6	22	86,409			
Township of King	6	23	94,335			
	6	24				
	6	25				
	6	26				
	6	27				
	6	28				
	6	29				
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	6	41				
	6	42				
	6	43				
	6	44				
	6	45				
	6	46				
total requisitions 8 $						
Total 47 48,659,105						